

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1447 be amended to read as follows:

- 1 Page 70, delete lines 24 through 42, begin a new paragraph and
2 insert:
3 "SECTION 47. IC 6-1.1-22.5-6, AS AMENDED BY P.L.118-2008,
4 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JANUARY 1, 2008 (RETROACTIVE)]: Sec. 6. (a) Except as provided
6 in subsection (c), with respect to property taxes payable under this
7 article on assessments determined for the ~~2003~~ **2008** assessment date
8 or the assessment date in any later year, the county treasurer ~~may~~, **shall**,
9 except as provided by section 7 of this chapter, use a provisional
10 statement under this chapter if the county ~~auditor fails to deliver the~~
11 ~~abstract for that assessment date to the county treasurer under~~
12 ~~IC 6-1.1-22-5 before March 16 fails to issue the statements required~~
13 **by IC 6-1.1-22-8.1 before July 1** of the year following the assessment
14 date.
15 (b) The county treasurer shall give notice of the provisional
16 statement, including disclosure of the method that is to be used in
17 determining the tax liability to be indicated on the provisional
18 statement, by publication one (1) time:
19 (1) in the form prescribed by the department of local government
20 finance; and
21 (2) in the manner described in IC 6-1.1-22-4(b).
22 The notice may be combined with the notice required under section 10
23 of this chapter.

(c) Subsection (a) does not apply if the county auditor fails to deliver the abstract as provided in IC 6-1.1-22-5(b);

(d) This subsection applies after June 30, 2009: Immediately upon determining to use provisional statements under subsection (a), the county treasurer shall give notice of the determination to the county fiscal body (as defined in IC 36-1-2-6);

(c) A county treasurer shall issue provisional statements authorized by this chapter before July 1 of the year following the assessment date."

Page 71, delete lines 1 through 6.

Page 76, delete lines 11 through 42, begin a new paragraph and insert:

"SECTION 51. IC 6-1.1-22.5-9, AS AMENDED BY P.L.219-2007, SECTION 66, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: Sec. 9. ~~(a)~~ Except as provided in subsection (b); subsection (c); and section 12 of this chapter, property taxes billed on a provisional statement are due in two (2) equal installments on ~~May 10~~ **July 15** and November 10 of the year following the assessment date covered by the provisional statement.

~~(b) If in a county the notices of general reassessment under IC 6-1.1-4-4 or notices of assessment under IC 6-1.1-4-4.5 for an assessment date in a calendar year are given to the taxpayers in the county after March 26 of the immediately succeeding calendar year; the property taxes that would otherwise be due under subsection (a) on May 10 of the immediately succeeding calendar year are due on the later of:~~

~~(1) May 10 of the immediately succeeding calendar year; or~~

~~(2) forty-five (45) days after the mailing or transmittal of provisional statements;~~

~~(c) If subsection (b) applies; the property taxes that would otherwise be due under subsection (a) on November 10 of the immediately succeeding calendar year referred to in subsection (b) are due on the later of:~~

~~(1) November 10 of the immediately succeeding calendar year; or~~

~~(2) a date determined by the county treasurer that is not later than December 31 of the immediately succeeding calendar year.~~

SECTION 52. IC 6-1.1-22.5-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: Sec. 11. **(a) With respect to provisional statements under section 6 of this chapter**, as soon as possible after the receipt of the abstract referred to in section 6 of this chapter; **required by IC 6-1.1-22-5**, the county treasurer shall:

(1) give the notice required by IC 6-1.1-22-4; and

(2) mail or transmit reconciling statements under section 12 of this chapter.

(b) With respect to provisional statements under section 6.5 of

- 1 **this chapter, as soon as possible after determination of the tax rate**
2 **of the cross-county entity referred to in section 6.5 of this chapter,**
3 **the county treasurer shall:**
4 **(1) give the notice required by IC 6-1.1-22-4; and**
5 **(2) mail or transmit reconciling statements under section 12**
6 **of this chapter."**
7 Page 77, delete lines 1 through 9.
8 Page 77, line 33, strike "referred to in section 6 of this".
9 Page 77, line 34, strike "chapter" and insert "**required by**
10 **IC 6-1.1-22-5"**.
11 Renumber all SECTIONS consecutively.
 (Reference is to HB 1447 as printed February 20, 2009.)

Representative Espich